
SENATE BILL 6216

State of Washington 60th Legislature 2008 Regular Session

By Senators Prentice, Sheldon, and Kohl-Welles

Read first time 01/14/08. Referred to Committee on Ways & Means.

1 AN ACT Relating to authorizing the governor to enter into a
2 cigarette tax contract with the Shoalwater Bay Tribe; and amending RCW
3 43.06.460.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 43.06.460 and 2007 c 320 s 1 are each amended to read
6 as follows:

7 (1) The governor is authorized to enter into cigarette tax
8 contracts with the Squaxin Island Tribe, the Nisqually Tribe, Tulalip
9 Tribes, the Muckleshoot Indian Tribe, the Quinault Nation, the
10 Jamestown S'Klallam Indian Tribe, the Port Gamble S'Klallam Tribe, the
11 Stillaguamish Tribe, the Sauk-Suiattle Tribe, the Skokomish Indian
12 Tribe, the Yakama Nation, the Suquamish Tribe, the Nooksack Indian
13 Tribe, the Lummi Nation, the Chehalis Confederated Tribes, the Upper
14 Skagit Tribe, the Snoqualmie Tribe, the Swinomish Tribe, the Samish
15 Indian Nation, the Quileute Tribe, the Kalispel Tribe, the Confederated
16 Tribes of the Colville Reservation, the Cowlitz Indian Tribe, the Lower
17 Elwha Klallam Tribe, the Makah Tribe, the Hoh Tribe, (~~and~~) the
18 Spokane Tribe, and the Shoalwater Bay Tribe. Each contract adopted
19 under this section shall provide that the tribal cigarette tax rate be

1 one hundred percent of the state cigarette and state and local sales
2 and use taxes within three years of enacting the tribal tax and shall
3 be set no lower than eighty percent of the state cigarette and state
4 and local sales and use taxes during the three-year phase-in period.
5 The three-year phase-in period shall be shortened by three months each
6 quarter the number of cartons of nontribal manufactured cigarettes is
7 at least ten percent or more than the quarterly average number of
8 cartons of nontribal manufactured cigarettes from the six-month period
9 preceding the imposition of the tribal tax under the contract. Sales
10 at a retailer operation not in existence as of the date a tribal tax
11 under this section is imposed are subject to the full rate of the
12 tribal tax under the contract. The tribal cigarette tax is in lieu of
13 the state cigarette and state and local sales and use taxes, as
14 provided in RCW 43.06.455(3).

15 (2) A cigarette tax contract under this section is subject to RCW
16 43.06.455.

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